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Supreme Court, U.S.
FILED

071445 MAY 12 2008

OFFICE OF THE CLERK

Case No. (1)

In The Supreme Court of the United States

JOSEPH W. DORN PRO SE
Petitioner,

v.

UNITED STATES OF AMERICA ET, AL
Respondents

On Petition For A Writ Of Certiorari
To The United States Tax Court, District Court, and
the 11th Circuit Court of Appeals, Atlanta, Georgia

PETITION FOR A WRIT OF CERTIORARI

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PRO SE
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QUESTIONS PRESENTED

This is a collateral attack of the judgments for jurisdictional defects, in the Wisconsin Divorce Court, United States Appeals Officer Charles Sheiner, Tax Court, District Court, and the 11th Circuit Court of Appeals. Petitioner called 13 C. Lewis, none worked for I.R.S., all hid. Joseph W. Dorn will hereafter be referred to as Petitioner or "Dorn". Dorn cannot summons, if all hide.

An 84 year old indigent, in as much as he is almost totally deaf, with a hearing aid can only hear from 4 ft. Cannot hear and did not hear anything but his attorney, David Berman standing alongside of him in the Tax Court, and that was very hard with the electrical muffs on my ears. Could not know the kind of things going on in that court.

Here are my questions.

1. Because I contacted over 125 law firms who feared the I.R.S., would not align themselves in a lawsuit against the I.R.S., I found a paralegal who I learned some of the following. That the Gov. Exh. 86A assessments are all after the 3 year Statute of Limitations, and 26 U.S.C. 6501 was invalid because the other assessments are unsubstantiated, fictitious computer entries only; should this case not been ruled by Appeals Charles Sheiner to lack Tax Court Jurisdiction?

2. That Mr. Sheiner, the Honorable Judge John Colvin, had all the Gov. Exhs. going back to 1984, showing on Gov. Exhs. 010, 259,002 shows the Notice of Deficiency was in default. It was put into the uncollectible files because it was void, should along with all IRS lawyers and employees not said the assessments were invalid?

3. U.S. Department of Justice attorneys, Jenifer Pelletier, Philip Doyle, Richard L. Parker, and all the other I.R.S. lawyers be made to admit they lied when they said petitioner did not file tax returns calculated by my accountant, Atty. CPA Don Beer, retired after 26 years service with I.R.S. When they knew Gov. EXH.86A assessment of income show for 1987 a tax return refund of $3,588 deducted from unsubstantiated, fictitious computer entries, 201,530, 484.44, 20,412, totaling $222,470.00 – tax return refund of $3,588.00 = $218,882.00 1989 total of unsubstantiated, fictitious, computer entries of $18,887.00 less Att. Beer's calculated tax return refund of $6,950.00 equaling $11,937.00. (U.S. Atty. Philip Doyle admitting to Petitioner the $3,588.00 and $6,950.00 was taken from my tax returns.)

4. Should all the people listed in No. 3 not be made to admit they lied? (When on every IRS computer in the U.S.A. showed Petitioner had a tax return refund for 1989 for $649.89, sent to the Petitioner on April 20, 2007, with interest $804.74. Sent 17 years late. Gov. Exh. 911)

5. Should Agent F.J. Haltman, who became mad at Petitioner at his home, when he was told about the Lee County lawsuit, that I.R.S. had my originals and copies of the 1987, 1988 and 1989 tax returns, made to admit that he, as alleged, created the unsubstantiated, fictitious computer entry of a 1099 for an IRS account for $194,354.00 that I.R.S. claims was sent to Evergreen Funds, like the Agent admitted on Exh. 48? (When the divorce court referee on Exh. 59 and 59B show Petitioner cashed out $299,403.60 and $35,549.55 of tax-free municipality development bonds that went to Evergreen Funds. (The $194,354.00 for an I.R.A. shows up on his IRM File of 8/7/92). Did he error?

6. Was the honorable judge Colvin in error when he ruled what the 1099 shows, as to a fictitious I.R.A. plan of $194,354.00 when asked to see the 1099, neither he or I.R. S. could prove it ever existed? Did he error?

7. Did the Honorable Judge Colvin, in error, when ruled the fictitious I.R.A. plan for $194,354.00 and divorce court order of $135,881.00 are utterly devoid of evidence of any substantiated facts?

8. Did the honorable Judge Colvin error when he ruled Petitioner did not file tax returns for 1987, 1988 and 1989, when on Gov.Exh.86A they show tax refunds?

9. Did the honorable Judge Colvin err when he ruled that IRA plan rollover to former wife was not an Q.D.R.O.?

   Divorce court records "The transfer of property from Joseph Dorn to Lois Dorn, including the retirement accounts, does not have any tax consequences at the time of transfer under either the Internal Revenue Code or state tax statutes", Sec. 1041 and 402(a)(5) I.R.C., which sections are adopted by the State of Wisconsin. Prove errors?

10. Did the Honorable Judge Colvin err, when there is no proper, timely Notice of Deficiency listed or being sent on the IRMF, to not rule assessments were invalidated, lacking jurisdiction?

11. Did the Honorable Judge John Steele err, when he did not rule on case laws binding on the 11th Circuit, such as Stonehill & Carson, where taxpayer bears only burden proving assessment erroneous or arbitrary?

12. Should the Defendants pay Dorn damages?

Rule 14 (ii)

The date and terms of any order granting an extension of time to file the Petitioner for a Writ of Certiorari..

Rule 14 (ii)

On 3/8/08 the Honorable Justice Thomas extended the time to and including May 16, 2008 for filing the Writ of Certiorari.

CERTIFICATE OF COMPLIANCE WITH WORD COUNT

CERTIFICATE OF COMPLIANCE

No. 07
JOSEPH WILLIAM DORN, PRO SE

Petitioner(s)

v.

UNITED STATES OF AMERICA ET. AL.
Respondent(s)

As required by Supreme Court Rule 33.1(h), I certify that the petition for a writ of certiorari contains 8160 words, excluding the parts of the petitioner that are exempted by Supreme Court Rule 33.1(d).

I declare under penalty of perjury that the foregoing is true and correct.

Executed on 4-5, 2005

JOSEPH WILLIAM DORN
2770 54TH ST. SW
NAPLES, FLORIDA 34116-7522
(239) 353-5184

PARTIES TO THE PROCEEDINGS IN THIS COURT

Honorable John O. Colvin, Chief Judge, United States Tax Court
Atty. Philip Doyle, Civil Trial Section
Atty. Richard L. Parker, Appellate Section, Tax Division
Charles Sheiner, individual (former Appeals Officer) Defendant
Constance Lewis, a pseudonym IRS employee
Jacinth Walters, individual defendant
Agent F.J. Haltman, IRS employee
Former Agent William Somers. Dorn paid $500.00 to make up the Appeal. Let deadline expire, kept $500.00 plus cost $455.00 filing fee.
Atty. Nancy Spitz – IRS attorney
Atty. David Berman, alleged misrepresented Dorn.
Agent Merle Stephens told Dorn his case in uncollectible file.
Lewis Lucks, Senior Associate of Advocate. His office used black magic market to cross out codings.
Atty. Roger Allen Assoc. Chief
Atty. Timothy R. Maher, Office of Chief Counsel

there is no parent or publicly held company owning 10% or more of the corporation's stock.

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APPENDIX.....

I. Review is warranted, because U.S. Tax Appeal, Tax Court, District Court, and 11th Circuit Court of Appeals have so far departed from the accepted and usual course of judicial proceedings, as to call for an exercise of this court's supervisory power.

II. Review is warranted because the purpose of our court system as established by our founding fathers is to provide justice. Dorn has all the merits.

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III. Review is warranted because this is a collateral attack of judgments, jurisdictionally defects on the U.S. Tax Appeals, Tax Court, District Court and the 11th Circuit Court of Appeals.

IV. The United States Constitution provides that "the right of trial by jury shall be preserved" for justice sake.

V. Review is warranted because this case should never have legally gone beyond the Tax Appeals Court for determination. (a) There is no proper, timely Notice of Deficiency record or being sent on the I.R.M.F. (b) Appeals Officer, Charles Sheiner, after doing his employee obligations of checking the records, should have ruled the assessments void. (c) Notice of Deficiency Waiver is dated 1/19/94. Assessments and billings started during Petitioner's divorce in 1984. Gov. Exhs. 75, 51-D, 52-D, 514-D and many more were long before the Notice of Deficiency Waiver. (d) Gov. Exhs. 259,002, 010 recorded Notice of Deficiency in default, it was put in the uncollectable files, ruling it invalid. (e) Assessments after 3 year statute of limitations. (f) 26 U.S.C. 6501 does not apply because assessments violate statutory provision of 26 U.S.C. 6212, 6213, 7442 & 7491, violate 3 year Statute of Limitations, Gov. Exhs. 002, 259 & 010 rules Notice of Deficiency in default, were put into the uncollectible files, United States Tax Court lacked jurisdiction, it was employee's tax appeals officer, Charles Sheiner, after

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doing his employee duty of checking the I.R.M. files, the 640 pages kept on Petitioner, Gov. Exhs. erred in telling Petitioner he must file a petition to the United States Tax Court, knowing the court lacked jurisdiction. This also applies to the Honorable Judge John Colvin, that assessments were invalidated. This case should have never gone beyond the Tax Appeals Officer, Charles Sheiner. Gov. Exhs. provides assessments started in 1984 and the billings such as 51-D, 52-D, 514, etc. Gov. Exhs. 86 A assessments provide without a doubt that Petitioner filed tax returns for 1987 thru 1989 by I.R.S. deducted the tax refunds for these years, calculated by Atty. Beer. U.S. Atty. Doyle admitted these deductions were taken from Petitioner's tax returns.

VI. Review is warranted because I.R.S. filed a fictitious law suit in Lee County Court. Did not show up in court to allegedly trick Petitioner out of his copies and records of 1987, 1988 and 1989 tax returns.

VII. Review is warranted because this case is positively not about Petitioner not filing tax returns, or not paying taxes due I.R.S. Government's own exhibits prove this utterly devoid of evidence.

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VIII. Review is warranted because while contacting over 125 law firms who feared aligning themselves in a lawsuit against the I.R.S. because they sent Atty. Dan Heller of Miami, Florida to prison for 3 years. He was lucky after 4 months in prison to have a lawyer daughter prove in the 11th Circuit Court of Appeals he was innocent. Petitioner's car was stolen with the balance of his records, exhibit 22, leaving him with no records.

IX. Review is warranted because I am an 84 year old indigent, inasmuch as I am totally deaf in one ear, with a hearing aid in the other, can barely hear people 4 feet away. Heard only slightly with electrical ear muffins while testifying in the U.S. Tax Court. Only a 30 minute pre-trial in U.S. District Court.

X. Review is warranted because at the 30 minute pre-trial Petitioner told the court there were 2 people in Madison, WI who could quash 95% of the assessments. Who feared the I.R. S. and being 76 years and 89 years could refuse depositions. U.S. Atty. Philip Doyle stood up telling the Honorable Judge Steele he would go to Wisconsin with Petitioner and take their depositions. The Honorable Judge Steele told Atty. Doyle he did not want him to go. By speakerphone, Petitioner took Margaret Hillyer's and Harold Dorn's depositions, quashing 95% of money amounts of the unsubstantiated, fictitious computer entries.

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XI. Review is warranted because Petitioners believes statements by I.R.S. and U.S. Atty. Richard L. Parker, are allegedly lies.

XII. Review is warranted because I.R.S. in Tax Court took $416,463.94 using an unsubstantiated, fictitious, computer entries only. Because petitioner complained with the Wisconsin divorce court applying an unconstitutional ex post facto legislation that failed to pass the test to become a valid state statute, required for jurisdiction. Exhs. 6.12 Ch. 767.255. To illegally take approximately $829,264.26 of sole, separate assets. That protected Mrs. Plactha's assets, just 6 days before my wife filed for divorce, Exhs. 6-12, Chap 246-766. That went from $83,122.00 to $414,463.94 in 3 years by I.R.S.

XIII. Review is warranted because 41 days after examiner Jacinth Walter's letter of 7/12/93, she made up a substitute return for 1987, balance due 0.00, for 1988 balance due 0.00, for 1989 balance due 0.00.

TABLE OF AUTHORITIES

Constitution of the United States

Fourteenth Amendment – Equal Protection and Due Process.....

Amendment IV – The Right of The People to be Secure Against Unreasonable Searches.....

Amendment V – Not To Be Deprived of Liberty or Property Without Due Process of Law.....

Federal Statutes

28 U.S.C.§1254 (1), 26 U.SC§ 7426, 3433 as amended, 7414 et. Seq, 6501, 6212, 6213, 7442, 7491, 6502, 633 (b), 7422 (a), 7434 (a) (b) (c) (2) HR 26 Reform and Restructuring Act 1998, Sec. 1203, 3102, 6304, 18 U.S.C. 1962 & 1963, 28 U.S.C. 1331, 1332, 1369, Title 5§552 (a) (b) (c) (i) and 31 C.F.R. 1.5 (j)

U.S. Supreme Court Cases

United States v. Jannus, 428 US 433, 96 S.ct.3021, 496.Ed.2d, 1046.....

Davis v. Passman, 99 S.C., 2264, 606.ED 22846.....

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C.I.R. v. Scottish Am. Inv. Co., 323 US 119, 65BC 169.....

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Other Federal Cases

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United States v. Stonehill, 702F 2d. 1288

United States v. Zolla, 724 F. 2d 808

Portilla v. C.I.R., 91-1 USTC 50, 304

Demkowicz v. C.I.R., 551F2d929

Adam v. C.I.R., 71TC 477

Weimerskifch v. C.I.R., 596 F.2d 358

TABLE OF AUTHORITIES (Continued)

Other Federal Cases (Continued)

Seibert v. Baptist, 594 F.2d 423/599 F2d 743

Steiner v. Nelson, 259 F-2d 853

Merritt v. U.S.A., 334F.2d 760

Merst v. Enoch, 164F 561

Webb v. C.I.R., 394 F 2d 366

Bonner v. City or Richard Ala, 661F 2d – 1205

Moore v. State of Florida, 703F.2d 516

Finn v. Gunter, 722 F.2d – 711

Hawkins v. C.I.R., 86F-3d 982 rev. 502TC-61

PETITION FOR A WRIT OF CERTIORARI

Petitioner Joseph W. Dorn of Naples, Florida, respectfully prays that a writ of certiorari be issued to review the collateral attack of the judgment for jurisdictional defects in the Wisconsin divorce court, U.S.A. Tax Appeals Officer, Charles Sheiner, Tax Court, District Court, and the 11th Circuit Court of Appeals. In contravention of the requirements of the Constitution of the United States, these courts have embarked on an unlawful exercise of judicial power, which appears designed to thwart justice, instead of protecting the rights of innocent citizens and taxpayers. Because this case involves issues of Due Process and Equal Protection that have not been, but should be, settled by the United States Supreme Court, and because numerous honest, innocent citizens and tax returns filing, and tax paying, have been and are being similarly victimized under current practice, this case is of utmost importance.

JURISDICTION

The jurisdiction of this court rests upon 28 U.S.C.§1254(1), 1331, 1332, 1367, 1396 Title 5§552(a) (b) (c) (i) and 31C.F.R. 1.5 (j) 26U.S.C. 6212, 6213, 7442, 7491, 742, 7433, as amended, 7214 et. seq., 6501, 6331 (e), 7422 (a), 7434 (a) (b) (2) 6502 H.R. 2676 Reform and Restructuring Act 1998 Sec. 1203, 3102 and 6304 18 U.S.C. 1962 and 1963 Amendments 4, 5, 14th.

CONSTITUTIONAL PROVISIONS

The Fourteenth Amendment to the Contrition of the United States provides that "no state shall enforce any law...nor...deprive any person...of property without due process of law...nor deny any person...the equal protection of the laws."

The VII Amendment to the United States Constitution provides that "the right of trial by jury shall be preserved." All petitioner had to do is have the jury demand from I.R.S. and U.S. Justice lawyers to prove that Petitioner did not file tax returns for 1987, 1988 and 1989 and did not pay taxes for any year in his entire life, if taxes were due I.R.S.

STATEMENT OF THE CASE

This writ is a collateral attack of the judgments and jurisdictional defects in the Wisconsin Divorce Court, United States Appeals Officer Charles Sheiner, Tax

Court, District Court, and the 11th Circuit Court of Appeals. Joseph W. Dorn will hereafter be referred to Petitioner or "Dorn".

This case is not the normal that the U.S. Supreme Court rules on. Petitioner prays the court will rule on it because of the support, help and badly in need of legal assistance. I am an 84 year old man, who has never been a tax protestor, non-filer, and always paid when due all of his taxes and social security tax since 13 years old. Has always hired the best accountants, like Atty., C.P.A. Don Beer, retired after 26 years of I.R.S. service. Petitioner has had only a 30 minute pre-trial. Petitioner did not lose his case on the merits. He had lost it because he was incapable of hearing and lack of legal help, support and legal assistance.

I.R.S. has abused Petitioner for over 24 years with unsubstantiated, fictitious computer entries, billings, assessments, and alleged lies by I.R.S., Tax Court Honorable Judge Colvin, and United States Department of Justice attorneys. All because Petitioner fought the unconstitutional ex post facto application of Wisconsin's chapter 767.255. Exhs. 6, 12.

Apparently, Wisconsin's League of Women Voters and others were able to get the I.R. S. political weapon to destroy me, Exh. 76.

The I.R.S. in error claims Dorn hid money from them.

Before Dorn married in October of 1956, he had been in business for over 8 years and made quite a lot of money. He went to see an old friend, Atty. John Riley, about a pre martial agreement to protect the assets he worked so long and hard for. Atty. Riley told Dorn that Wisconsin was a separate property state. Keep everything in your name and no court in the U.S.A. can touch them. Just 6 days before Dorn's wife filed for divorce on March 12, 1984 Wisconsin's Appeals Court protected Mrs. Plachta's assets using Wisconsin Chapter 246-766 as if her assets were those of an unmarried person. Dorn offered his ex-wife $250,000 which was approximately $10,000 for each year we were married. She was real happy, but her lawyers told her not to take it. She did not work outside the home, and brought nothing into the marriage.

Dorn had some friends that worked in the legislature. Dorn went to see them and was told that the courts had been applying Chapter 767.255, an unconstitutional ex post facto legislation that failed the test to become a valid Wisconsin Statue for Jurisdiction, Exhs. 6 & 12. Dorn went to court as he had the laws in his favor and could not legally lose.

Dorn showed Judge Pekowsky the Wisconsin Statutes and that he had been applying ex post facto for approximately 6 years. Judge Pekowsky was mad, saying he would not allow Dorn in his court without a lawyer. The Divorce Court appointed Atty. Reginald Emshoff as a referee to write all the financial institutions to find Dorn's assets, freeze them and have them sent to divorce court. They froze hundreds of thousands of dollars in Dorn's separate assets of tax-free municipality development bonds.

Atty. Beer said they are stealing from you. Atty. Beer made up a casualty and theft claim for approx. $829,264.26 for Petitioner to sign and send to I.R.S. Gov. Exhs. from the 640 pages show Petitioner reminding IRS of it.

The way the divorce court was allegedly stealing from Petitioner, he felt they would take 80% of everything.

Dorn started to cash out (C.T.R.) hundreds of thousands of dollars of tax-free bonds into $100.00 bills. (Ch. Exh. 59 & 59B which I.R.S. reports as cash transfer reports). He put them into large black plastic bags, then into his car trunk to keep the divorce court from illegally taking of Dorn's sole separate property, protected by Wisconsin' Chapter 246-766 statutes.

Dorn opened safe deposit boxes from Wisconsin to Florida to put the money in. The banks made Dorn close them out because Dorn was using his Florida address on the out of state boxes. There was a lot of drug selling and I think the banks may have felt Dorn was hiding drug money.

Dorn want it understood at no time was I.R.S. ever a thought on Dorn's mind, or evading 1 cent in taxes due I.R.S. I.R.S. knows clearly why Dorn hid his assets. Being lawyers from I.R.S. and the U.S. Justice Department, they knew about the 42 separate property states. I.R.S. and the Justice Department were sent after Dorn to do him harm, as per Dorn's exhibits 60 & 76.

Dorn bought a small shovel and decided to bury the money in the ground. Dorn then started to worry about someone building on the ground and digging up the area and dump the money bags along with the soil they dug up.

Dorn dug up the money bags and my hands were full of fire ants, which I had never seen before.

After cashing some checks into $100 bills at the First Federal Savings & Loan in downtown Ft. Myers, Florida, Dorn put the $100 bills into 2 plastic bags on the front seat of the car. As he was in a hurry to get a few groceries and get home to the evening meal, Dorn stopped in the Winn Dixie store close by. He locked the door, but he must have forgotten to roll

the window all the way up. The check out was longer than he thought it was going to be. I had a lot of pressure on me and was very nervous with all that money in the car.

When I got back to the car, someone had seen those black plastic bags, reached into the window and opened the door to take the 2 bags of money. I had taken the 2 bags from the trunk that already had a large amount of $100 bills. Was going to rearrange them to fit into the bags on the way home in a parking lot. There was approximately $200,000.00 in $100 bills taken from the car.

Dorn drove over to the police station to report the theft. I started thinking about the bad treatment I received from an illegal arrest in Ft. Myers, Florida during my divorce. I was driving south on Hwy. 41 when I started crying over my hurt and pains. I pulled off the road and was parked. A state patrol officer drove up behind me, accusing me of being drunk. He said he had been following me and I was driving all over the road. I told him I was sitting here for about 10 minutes, how can you say you have been following me. The officer had called another patrol officer and the two really gave me a hard time. They took me in and charged with a D.U.I. I had told them that I do not drink or smoke. They said they could smell whiskey all over my clothes. I passed the breathalyzer 4 times. They threw me in jail for the night. Before I left the car, I took about 10 $100.00 bills and put them into my pocket. On the way to the

police station I put them into my wallet. The next morning I had enough money to bail me out of jail.

Around that time, the Sheriff Dept. was being charged with dealing in drugs. The F.B.I. was watching for a helicopter dropping off drugs on a farm owned by one of the deputies.

Dorn remembered he had to be at the divorce court in a short time. That if he reported the theft of about $200,000 to $250,000 stolen from his car, they would throw him in jail, charging him with being a drug dealer.

Dorn decided to hire Atty. Dennis Hedge and tell him I had to be up to Wisconsin's Divorce Court real soon. When Dorn was up in Wisconsin, Atty. Hedge wrote to Dorn saying they had a bench warrant for him.

By this time, I hired Atty. Alan Koritzinsky to represent me on the divorce. He promised me he would see that I was protected by Wisconsin's Separate Property laws. This was another mistake Dorn made as he had no intention of doing it. In fact worked against Dorn, while taking his money.

The divorce court had found me in contempt of court because I wanted to be protected by the only laws that could give the divorce court jurisdiction. Another lawyer wrote an article for the newspaper about a young U.W. Physics Professor they found in

contempt of court and sent him to 6 months in the county jail. This was over a divorce of his client.

Back in Florida, it seemed the Wisconsin lawyers had told the Sherriff's Department about me and to go after me. Motorcycle Deputy followed me around all over town. I pulled into a strip mall and he gave me a ticket for crossing the yellow lines. I took out my motor vehicle book and showed him that I could cross the yellow lines when making a left turn. The patrolman then said he was going to change it to a U turn. I saw him in court and he told me he was going to drop the charges and did.

Getting back to the false D.U.I. charges. I went to court with Atty. Hedge. He told me to tell the judge what happened. He rolled his eyes up to the ceiling and then asked what kind of car I drive. I told him a Dodge. He asked what color and I told him. He asked what way did I come to court. I told him. He told me he had followed me to court and I was weaving all over the road. He said he was going to charge me with wanton and reckless driving. The fine of my bail money.

Dorn reported the theft up in Madison, Wisconsin to Atty. Koritzinksy. While arguing with the divorce court, Dorn had contacted 2 Wisconsin governors, 2 Wisconsin attorney generals, the Wisconsin Bar Association; nobody would try to stop the unconstitutional ex post facto application of Wisconsin Legislation of Chapter 767.255 being illegally applied to me.

After the money was stolen from Dorn's car, he was under such injustices and pressures that he remembered how the people of Jewish faith in Nazi Germany hid their money in Swiss bank accounts under false names and numbers.

This is when Dorn made his real big mistake. He opened tax free money market accounts at Evergreen Funds in Boston, MA under fictitious names and social security numbers in an effort to keep the Wisconsin divorce court from stealing all his money he worked so long and hard for.

At no time had Dorn even thought of the I.R.S. or not paying all of his taxes due them.

Exhs. 59, 59B, Atty. Reginald Emshoff divorce court referee took $33,590.37 through an unjurisdictional divorce court. Joseph Dorn's profit-sharing retirement accounts derived from a retirement plan that was created and implemented in 1971 by Dorn Paint and Hardware Co., Inc. and was entirely funded by that corporation.

Deposition of 89 year old business partner of Petitioner, Harold J. Dorn, confirms this. He also said it ended on 12/31/81 when Petitioner retired, with a total of $33,000 put into the plan for each of 3 brothers. Petitioner was the trustee, and all investments were sent to and invested by the trustees, Petitioner.

Exh. 59B Referee Emshoff says estimated additional funds/assets available to Mr. Dorn which have yet to be located. (Referee found out from Smith-Barney that Petitioner had cashed out hundreds of thousands of dollars of his tax-free Municipal Development bonds listed at $299,403.60.) This is the C.T.R.'s that Petitioner sent to Evergreen Tax Free Money Market accounts. (This being true, it should prove I.R.S. Tax Court Honorable Judge Colvin's alleged lies.) The unsubstantiated fictitious 1099 sent I.R.S. in 1988 for year 1987 by Atty. Beer should be seen as a lie. Where is this money? Clearly not at Evergreen Tax Free Fund.

Exh. 59B by Referee Emshoff. Proceeds from Scudder Tax Free Money Fund cashed by Mr. Dorn, $35,549.55 (also went to Evergreen).

Dorn would call Evergreen every year and ask about his balance and to also let them know that he was still alive. He called and this time they told Dorn one of the accounts had been closed out. They claimed it was not active and they sent the money to the State of Florida. Dorn called the state and Evergreen had not sent it to them.

Evergreen became confused about all of the phone calls. They called in the F.B.I. The F.B.I. decided there was not a criminal action. F.B.I. called in the I.R.S. I.R.S. decided to continue as a political weapon.

I.R.S. filed a phony lawsuit in Lee County Court and didn't show up. Petitioner took his tax returns, 1987, 1988 and 1989 to I.R.S. office. Appeals officer Charles Sheiner said: "You really made a foolish mistake by trusting I.R.S. with your returns to make copies." I.R.S. refused to return them.

Petitioner had the balance of his records in his car. While looking for a lawyer, his car was stolen and the rest of records destroyed. Exh. 22 police report. Petitioner cannot prove I.R.S. had anything to do with the car theft. I.R.S. has only unsubstantiated fictitious computer entries, Exh. 48. Destroying Petitioner's records was to their advantage.

I.R.S. has no substantive merits.

A lawyer who had reviewed Dorn's case said the reason I.R.S. had filed the fictitious law suit against Dorn in Lee County, Florida was that they knew assessments were void as they violated the 3 years Statute of Limitations.

They then created unsubstantiated fictitious computer entries to justify 26 U.S.C. 6501.

The notice of deficiency waiver dated 1/19/94. The Notice of Deficiency was dated 1/19/94. Dorn did not see or receive before Nov. 23, 2001. U.S. Atty. Philip Doyle told Dorn in Ft. Myers, Florida that I.R.S. never sends the 2 of them at the same time. I.R.S. waits to see if taxpayer is going to sign the waiver

before sending the Notice of Deficiency. Dorn did not sign. 26 USC 6501 if a substantial amount is omitted from the return (normally 25%) the assessment period is six years. If no tax return is filed, or filed late, the 3 year statute starts when a tax return is filed. I.R.S. claims in error that Dorn did not file for years 1987, 1988 and 1989. I.R.S. knew it was too late for the 3 years statute. I.R.S. knew they had to get Dorn's copies of these years, and did.

Gov. Exh. 514-D. This for 1989 when Atty. Beer calculated a tax refund of $6,950.00 that I.R.S. deducted from the Gov. Exh. 86A income assessment. 3 I.R.S. accounting heads, the I.R.S. lawyers and employees knew of $649.89 from the 1989 tax return. On April 20, 2007 they sent the check for $804.74 including the interest, 17 years later, and along with a refund for 2000 for $157.41 and 2001 for $535.76.

Exh. 514-D Jacinth Walters and her supervisor claim Petitioner filed a 1989 tax return, but late. Why would Petitioner file late, when Atty. Beer always sent them in January? Exh. 99 – clearly Petitioner would send it in right away with a $6,950.00 tax return refund coming.

Gov. Exh. 514-D shows a delinquency penalty for $614.00 dated 7/8/93. Exh. 48 I.R.S. agent admitted they use fictitious assessments.

This should prove some of the I.R.S. and United States Department of Justice attorneys lie.

United States Department of Justice attorney Philip Doyle asked Petitioner if he ever found out who sent the I.R.S. after me. Petitioner believes the Tax Appeals officer, Charles Sheiner erred after doing his employment obligation. Knew there were 640 pages kept on Petitioner of abuse, mistreatment, dated back to 1984. During his divorce, which I'm sure no Notice of Deficiency was sent before 3 liens totaling $111,331.70 were put on Petitioner. If there was first sent a Notice of Deficiency, I would have shown it to Atty. Beer which proves they did not want me to petition the tax court. Atty. Beer told petitioner that home office had no record of them. They came from Washington, DC. From that time forward the I.R.S. sent assessments and bills.

It appears like the I.R.S. political weapon division operate separate from another department.

If the court checks Gov. Exhs. Petitioner is sending you, find I.R.S. and the United State Department of Justice Attorney Parker and others say.

P-7, line , on January 19, 1994, the I.R.S. sent taxpayer a "Notice of Deficiency". False, they sent a Notice of Deficiency Waiver on January 19, 1994. Petitioner first saw the dated January 19, 1994 Notice of Deficiency on 11/23/2001. Petitioner's records show I.R.S. received my petition on July 6, 2000. Petitioner's records show that I.R.S. Atty. Nancy Spitz was assigned to Petitioner's case. Petitioner attached to the petition a copy of the waiver. Atty. Spitz and senior staff attorney,

Andrew Tiktin called, telling Petitioner that he attached the waiver. Petitioner told them the waiver was all he received. Atty. Spitz said I.R.S. does not have a copy of the Notice of Deficiency, and needed it. Atty. Spitz asked to look really good, and if I found it to mail her a copy. I called Atty. Spitz in a few days telling her I could not find it. Atty. Spitz told Petitioner she looked again, and I.R.S. did not have one. I hired a 10 year veteran of the I.R.S., Atty. David Berman, who mumbled 3 times, there is no proper, timely Notice of Deficiency. He would not tell Petitioner why it was important. I realized later, and I am alleging, he misrepresented me. He could have saved me a lot of suffering by demanding the Honorable Judge Colvin, lacked jurisdiction. They much later found it in the uncollectible files.

U.S. Atty. Parker and others say Petitioner was assessed on July 11, 1994, Gov. Exhs. 514-D – 7/8/93 51-D & 52-D assessed 7/7/93 showing the fictitious $79,035.00 before the waiver of 1/19/94 proved the July 11, 1994 was not the original assessments. But a repeat of the originals that were before the Notice of Deficiency Waiver of Jan. 19, 1994.

The unsubstantiated, fictitious for 1987 of $79,035.00 derives from the unsubstantiated, fictitious of a 1099 from Atty. Beer in 1988 for 1987 year of an I.R.A. plan. Of $194,354.00 listed on Agent F.J. Haltman's IRM File of 8/3/92, who had abused Petitioner at his home in 1992. Who told Petitioner the way I.R.S. operates is that we assess you. Then it is up to Petitioner to prove he does not owe it. Exh. 48 and

other cases. Gov, Exh. 510-D for 1989 – dated 7/8/93 as of 12/22/93 balance due $2,456.00, Appeal C. Sheiner on May 1, 2000 show $2,456.00. While it's in the uncollectible files, they do not add interest and penalties.

"The transfer of property from Joseph Dorn to Lois Dorn, including the retirement accounts, does not have any tax consequences at the time of transfer under either the Internal Revenue Code or State Tax Statues, Sec. 1041 and 402 (a) (5) I.R.C. which sections are adopted by the State of Wisconsin."

Black's law dictionary, domestic relations, that branch of discipline of the law which deals with matters of the household or family, including divorce, separation, custody, support and adoption.

P-3, Line 7, Petitioner did not explain why the amount she was to receive under the court order ($135,881.00) differed from the amount the form 1099 shows the pension plan. Is utterly devoid of evidence ever existing to Petitioner ($194,354.00).

Petitioner alleges this to be 100% total lies. When asked to see this form 1099, the Honorable Judge Colvin could not, I.R.S. could not produce it, or prove it ever existed. The $135,881.00 and the $194,354.00 do not appear on any of the divorce records.

P-3, Line 24. At tax court trial, Petitioner did not offer any evidence showing the amount of funds distributed by the pension plan to his former spouse and did not explain why the amount she was to receive under the court order differed from the amount the form 1099 shows the pension plan distributed to Petitioner. Alleging all lies. There is no 1099 form. Where is it? Petitioner did not hear one word from the Honorable Judge Colvin. He gave the divorce records to Atty. David Berman, who he later fired, because he insisted I pay him and his young inexperienced lawyer son, Paul Berman.

P-4, Line 21. Honorable Judge Colvin says we need not consider whether Petitioner received a Notice of Deficiency, clearly he knows without a proper, timely Notice of Deficiency; there can be no valid tax court, Exh. 65, 115 ½, which there was not.

If the Honorable Judge Colvin did his obligation to check Agent Haltman's IRMF he knew who created the unsubstantiated, fictitious $194,354.00 on 8/7/92 and assessments and billings come shortly after then, and before the waiver of 1/19/94.

Gov. Exh. 488-D for 1989 dated 7/8/93 on the same date 12/22/93 balance due is $4,432.11? This proves why I.R.S. has flunked the G.A.O. audit 11 years in a row. All before the waiver Gov. Exh. 441 dated 7/7/93 for 1987.

Amount due as a result of examination on 11/15/93 174,157.37 Notice of Deficiency Waiver dated 1/19/94 for 1987 shows $79,035.00. Is this like a reverse mortgage that went down by $95,122.37 in 2 months? Or does it prove that all of the I.R.S. operates like I.R.S. Agent F.J. Haltman and the Agent in Exh. 48?

Not only did the Honorable Judge Colvin in the U.S. Tax Court lack jurisdiction for several reasons, but read his rulings in error.

P-2, Line 14. As a result of his divorce in 1987, Petitioner was ordered to transfer amounts from his IRA Pension Plan, and profit sharing accounts to his former wife. (Petitioner alleges this is a complete and total lie.) Nowhere is there anything, nor did Petitioner receive such an order. The pension plan money was court ordered and sent in 1984 of $60,730.02 by my trustee Atty. Beer.

P-2, Line 19. Petitioner did not file income tax returns for tax years 1987-1989. Petitioner alleges another lie, the records of Gov. Exh. 86A show tax refunds calculated by Atty. Beer.

P-2, Line 22. Respondent issued a Notice of Deficiency to Petitioner for those years in which Respondent determined, inter alia, that Petitioner had unreported income of $194,354.00 from pension

distributions in 1987. Alleged another lie. Deposition from Harold Dorn testified only $33,000.00 was put into the plan by 12/31/81. By 1984 Atty. Beer sent Petitioner's total amount of $60,730.02 to the divorce court.

Nowhere is this figure of $194,354.00 or figure $135,881.00 listed in any of the divorce records. It is listed on Agent Haltman's IRMF as of August 7, 1992.

P-3, Line 7. Held hearing on Feb. 13, 2003. Alleged lie. Petitioner called Mr. Shiener's office 4 times as to the location and time, and he refused to notify Petitioner.

P-3, Line 10. Former wife had received funds under a qualified domestic relations order.

1. Review is warranted because an indigent, deaf, needy 84 year old needs help from an experienced, honest lawyer. One hundred and twenty five law firms would not align themselves against the I.R.S. because of fear of which I.R.S. did to Atty. Dan Heller of Miami, Florida, sending an innocent man to 3 years in prison. Dorn cannot lose on merits.

A. The purpose of our court system as established by our founding fathers is to provide justice. The United States Constitution provides that "the right of a trial by jury shall be preserved" for justice sake.

B. At the time Petitioner filed the lawsuit, he had thought he had an attorney to represent him. Petitioner never thought he would be forced as a deaf senior citizen to be an incapable pro se. Atty. Aaron Farmer, whose wife is also an attorney had moved to Naples, Florida from Washington, DC and employment with I.R.S. He read my case, saying I had a very strong case. Decided not to take it because he just did not want to come down real hard on his former employer.

C. Petitioner feels the Honorable Judge Steele was fair except felt he should have ruled on my case laws such as Carson v. United States, a Fifth Circuit case binding on the 11th Circuit, Merritt v. United States, 4th Circuit, United States v. Stonehill, etc.

D. Petitioner believes he also should have ruled, after checking the IRM file, there was no proper timely Notice of Deficiency. He knew if he had, he would be ruling in my favor. There was always the fact that I hid my sole, separate property in Evergreen Funds. Hopefully my explanation settled this.

E. The other thing Petitioner was very disappointed in is at the 30 minute pre-trial, Petitioner said there were 2 people in Wisconsin that if I could get their depositions, I could quash all of the assessments.

United States Attorney, Philip Doyle stood up saying he would go to Wisconsin with Mr. Dorn and take their depositions. The Honorable Judge Steele said he did not want him to go. This was very hurting. During the 30 minute pre-trial, Petitioner felt he was not gong to rule in a federal court against the government as U.S. Attorney Doyle said Petitioner wanted a jury trial because all he had to do was ask the jury to demand that I.R.S. prove I had not filed tax returns and paid all my taxes always. With substantiated legal facts the I.R.S. cannot do it and I would win my lawsuit. Honorable Judge Steele said if I give you a jury trial, can you do it in 30 minutes? Petitioner said the jury should not be put on a time limit to decide. Petitioner cannot lose this case with his genuine rebuts of facts and alleged government stole from an 84 year old man who was incapable to get legal assistance, against no deficiency in proof.

CONCLUSION

The petition for a writ should be granted.

Respectfully submitted, Joseph W. Dorn

Joseph W. Dorn
Pro se
2770 54th Street SW
Naples, Florida 34116
(239) 353-5184

5-5-2008

Date

APPENDIX A

UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF FLORIDA
FORT MYERS DIVISION

JOSEPH W. DORN,

Plaintiff,

-vs- Case No. 2:05-cv-89-FtM-29DNF

USA, JACINTH WALTERS, CHARLES SCHEINER, CONSTANCE LEWIS, COMMISSIONER OF INTERNAL REVENUE C. SILLS, DEBORAH G. MACMILLAN, MELANIE ROMANO,

Defendants,

JUDGMENT IN A CIVIL CASE

Decision by Court.

IT IS ORDERED AND ADJUDGED that pursuant to the Court's order entered on June 13, 2006, the individually named defendant's Motion to Dismiss or for Summary Judgment (Doc. #69) is

GRANTED as to the motion to dismiss and defendants C. Sills, Deborah G. MacMillan, and Melanie Romano are dismissed without prejudice for failure to perfect service of process; and GRANTED as to the motion to dismiss and defendants Jacinth Walters, Charles Scheiner, Mark Everson as Commissioner of the Internal Revenue Service, and Constance Lewis are dismissed with prejudice.

I. BACKGROUND

Summary judgments are based on the merits. Dorn has over 100 genuine merits, and I.R.S. cannot substantiated a single one. If the courts must because of being overloaded except the many, many lies, the Petitioner has little chance for justice.

In the Supreme Court of Ritch V. Waldrop 428 SO. 2d and Brown V. Turner 497 So. 2d.1119 a question must go to the jury, if the evidence, or any reasonable inference arising there from, furnishes a mere gleam, glimmer, spark or a scintilla in support of the theory of the complaint. I found federal cases but have lost them. Dorn spent over $70,000.00, have all the genuine merits to win, and lost because judgments, and could not win on his genuine issues. I.R.S. is utterly devoid of evidence and they were allowed to win. My ex-wife has paid taxes on the I.R.A. plan, and Dorn had I.R.S. take tax liabilities that are unsubstantiated fictitious computer entries only. They took taxes from social security, on the cost of a tax-free bond, plus tad-free interest. They took taxes on unsubstantiated, fictitious computer entries. They ruined 24 years of my life.

To prove the assessments should of been erroneous, on July 12, 1993, examiner Jacinth Walters sent a letter Exh. 42, which IRS calls a proposal. Otherwise we will bill you. Gov. Exh. 51-D I.R.S. billed Dorn on 7/7/93 for 1987, $103,062 75. Gov. Exh. 52-D, J. Walters billed Dorn 7/7/93 for 1987 $174,157.37. Gov. Exh. 450 J. Walters billed Dorn 7/8/93 for 1988 $3,283.03. Gov. Exh. 070 J. Walters billed Dorn 7/8/93 for 1989 $3,412.89. There are many, many more that J. Walters did just as she said. "We will bill you. On August 22, 1993, J. Walters made up a substitute return 1987 bal. due 0.00. On August 22, 1993, J. Walters made up a substitute return 1988 bal. due 0.00. On August 22, 1993, J. Walters made up a substitute return 1989 bal. due 0.00. U.S. Attorneys Doyle and Parker say this was only a proposal letter. J. Walter's proposal was if you do not pay, we will bill you and did that.

APPENDIX B

IN THE UNITED STATES COURT OF APPEALS

FOR THE ELEVENTH CIRCUIT

No. 06-14259-A

JOSEPH W. DORN, Plaintiff-Appellant

versus

UNITED STATES OF AMERICA,
Defendant,
JACINTH WALTERS,
CHARLES SCHEINER,
CONSTANCE LEWIS,
COMMISSIONER OF INTERNAL REVENUE,
C. SILLS,
et al., Defendants-Appellees

Appeal from the United States District Court for the Middle District of Florida

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Before HULL, MARCUS, and WILSON, Circuit Judges,

BY THE COURT

This appeal is DISMISSED, sua sponte for lack of jurisdiction. The June 13, 2006 order, dismissing appellant's claims against all defendants other than the United States of America, is not final or immediately appealable, See 28 U.S.C.§ 1291; Pitney Bowes, Inc. v. Mestre 701 F.2d 1365, 1368 (11th Cir. 1983); Jetco Elec. Indus. vs. Gardiner, 473 F.2d 1228, 1231 (5th Cir. 1973).

No motion for reconsideration may be filed unless it complies with the timing and other requirements of 11th Cir. R 40-4 and all other applicable rules.

I. BACKGROUND

Dorn lost approx. $829,463.94 in the divorce action that lacked lawful authority of jurisdiction. Exh. 6 & 12.

Dorn lost $416,463.94 in the U.S. Tax Court that lacked lawful authority or jurisdiction.

Now Dorn is told he lost the lawful rights to his property, because the U.S. District Court lacked jurisdiction to return his stolen property.

It is time for the U.S. Supreme Court to step in and fix this system.

APPENDIX C

IN THE UNITED STATES COURT OF APPEALS

FOR THE ELEVENTH CIRCUIT

No. 07-11115
Non-Argument Calendar

JOSEPH W. DORN,

Plaintiff-Appellant,

versus

UNITED STATES OF AMERICA,
DISCLOSURE OFFICERS, Ft. Myers, Fl
DISCLOSURE OFFICERS, Atlanta, Georgia
DISCLOSURE OFFICERS, Jacksonville, FL

Defendants-Appellees.

Appeal from the United States District Court
for the Middle District of Florida

(September 26, 2007)

Before BIRCH, BARKETT and PRYOR, Circuit Judges.

PER CURIAM:

Joseph Dorn appeals pro se the summary Judgement against his complaint for an income tax refund, see 26 U.S.C. § 7433. Although Dorn argues the merits of his tax liability, we must decide whether the district court correctly entered summary judgment on the ground that Dorn failed to exhaust his administrative remedy. We affirm.

We review a summary Judgement de novo and apply the same legal standards as the district court. See United States v. Mount Sanai Medical Center of Florida, Inc. 486 F.3d 1248, 1250 (11th Cir. 2007).

The district court correctly determined that it lacked subject matter jurisdiction over Dorn's claim for a tax refund, see 26 U.S.C. § 7422. The United States, as a sovereign, is immune from suit unless it consents to be sued. United States v. Dalm, 494 U.S. 596, 608, 110 S.Ct. 1361, 1368 (1990). "The terms of [the United State's] consent to be sued in any court define that court's jurisdiction to entertain the suit." United States v. Sherwood, 312 U.S. 584, 586-87, 61 S. Ct. 767, 769 (1941). The United States has waived its sovereign immunity to allow taxpayers to file suit for tax refund,, see 28 U.S.C. § 1346(a)(1), but the taxpayer must first file an administrative claim for the refund "according to the provision of law," see 26 U.S.C. § 7422. "If the requirements of § 7422 (a) are not met, a court has no subject matter jurisdiction to hear the claim for refund." Wachovia Bank, N.A. v. United States, 455 F.3d 1261, 1264 (11th Cir. 2006).

The district court correctly determined that it lacked subject matter jurisdiction to hear Dorn's complaint for a tax refund because Dorn failed to file an administrative claim for a refund. See Wachovia

Bank., 455 F.3d at 1264. Although Wachovia Bank addressed the failure of a taxpayer to file a claim for refund within the established time limit, see id, at 1263-64, its reasoning also applies where the taxpayer filed no claim for refund.

The district court also correctly entered judgment against Dorn's claim for damages under section 7433. Section 7433, like section 7422, requires that administrative remedies be exhausted:

> (1) **Requirement that administrative remedies be exhausted.** A judgment for damages shall not be awarded under subsection (b) unless the court determines that the plaintiff has exhausted the administrative remedies available to such plaintiff within the Internal Revenue Service.

See 26 U.S.C. § 7433 (d) (1). Because Dorn failed to exhaust his administrative remedies, the district court correctly entered summary judgment against Dorn's complaint for damages.

Dorn's remaining arguments also fail. Contrary to Dorn's contention, it is well settled that Federal Rule of Civil Procedure 56© does not require an oral hearing. See Millburn v. United States, 734 F.2d 762, 765 (11th Cir. 1984). "Rather, 10-day advance notice to the adverse party that the motion and all materials in support of or in opposition to the motion will be taken under advisement by the trial court as of a certain day satisfies the notice and hearing dictations of Rule 56." Id. (quotation and

emphasis omitted). The district court gave notice that a motion for summary judgment has been filed, no oral hearing would take place, and the district court would "consider [the] motion and take the motion under advisement twenty (20) days after the motion [was] filed."

To the extent Dorn argues that the district court erred when it dismissed his complaint against the individual defendants, his argument again fails. The district court did not err when it dismissed without prejudice the complaint against C. Sills, Deborah MacMillan, and Melanie Romano because there is no evidence that Dorn effectively served them. The district court also correctly dismissed the complaint against the remaining individual defendants because Dorn's complaint sought damages for wrongful assessment and collection. Section 7433 provides the exclusive remedy for these alleged wrongs in the form of a civil action against the United States. See 26 U.S.C. § 7433.

Finally, even liberally constructing Dorn's brief, see Tannerbaum v. United States,, 148 F.3d 1262, 1263 (11th Cir. 1998), Dorn abandons any argument about the dismissal of his remaining claims, see 26 U.S.C. §§ 7426,7431. See Allison v. McGhan Medical Corp., 184 F. 3d 1300, 1317 n. 17 (11th Cir. 1997).

The summary judgment is
AFFIRMED.

I. BACKGROUND.

If the court will review the whole case, with exhibits and all the pain and suffering, both mental and financial, along with the fact that in the March 2, 2005 lawsuit, pro se Dorn as being forced, list 26 U.S.C. 7422 (a) on which a pro se should of been excepted. On p 45 it says, return of Joseph W. Dorn's property (416,963.94) including interest. When an 84 year old deaf indigent is forced to go pro se because I.R.S. harasses even the attorneys to fear them. There needs to be exceptions or changes.

It is not just a refund, but the return of property taken without lawful authority of jurisdiction. Taken illegally must be returned to the lawful owner.

There are all kinds of case laws, which are opinions and decisions from other courts. No one is bound by them, it is up to the United States Supreme Court to correct the injustices in our government. By creating rulings based on the merits of the summary judgments.

APPENDIX D

IN THE UNITED STATES COURT OF APPEALS

FOR THE ELEVENTH CIRCUIT

No. 07-11115-EE

JOSEPH W. DORN,

Plaintiff-Appellant,

versus

UNITED STATES OF AMERICA,
DISCLOSURE OFFICERS, Ft. Myers, Fl
DISCLOSURE OFFICERS, Atlanta, Georgia
DISCLOSURE OFFICERS, Jacksonville, FL

Defendants-Appellees.

On Appeal from the United States District Court
for the Middle District of Florida

BEFORE, TJOFLAT, BARKETT AND HULL, Circuit Judges.

PER CURIAM:

The petition(s) for rehearsing filed by appellant, Joseph W. Dorn is DENIED.

ENTERED FOR THE COURT;

_____

United States Circuit Judge

APPENDIX E

UNITED STATES COURT OF APPEALS
For the Eleventh Circuit

No. 07-11115

District Court Docket No.
05-00089-CV-FTM-29-DNF

JOSEPH W. DORN,

Plaintiff-Appellant,

versus

UNITED STATES OF AMERICA,
DISCLOSURE OFFICERS, Ft. Myers, Fl
DISCLOSURE OFFICERS, Atlanta, Georgia
DISCLOSURE OFFICERS, Jacksonville, FL

Defendants-Appellees.

Appeal from the United States District Court
for the Middle District of Florida

J U D G M E N T

It is hereby ordered, adjudged, and decreed that the attached opinion included herein by reference, is entered in the judgment of this Court.

Entered: September 26, 2007
For the Court: Thomas K. Kahn, Clerk
By: Jackson Jarvis